IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.704 OF 2002

Mr.Bhupendra C. Modi .. Appellant.
V/s.
Income Tax Officer, Ward 22(3), Mumbai .. Respondent.

Mr.Vipul Joshi & Sameer G. Dalal for the appellant.

Mr.R.V. Desai, Senior counsel with Vijay Kantharia i/b. P. Kapur for the respondent.

**CORAM : R.M. LODHA, &**
**J.P. DEVADHAR, JJ.**

**DATED : 21ST SEPTEMBER, 2004.**

**P.C. :**

Heard.

2. The consideration of the matter by the Tribunal is concluded on facts. We do not find any merit in the submission of the learned counsel for the assessee that the findings are perverse. The findings of the Tribunal are based on material.

3. No substantial question of law arises in this appeal. The appeal is dismissed in limine.

**(R.M. LODHA, J.)**

**(J.P. DEVADHAR, J.)**